

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

M S D Boone Township (6460)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$38,127	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$1,570,868	\$1,650,450	\$1,459,591	\$1,674,199	7%	1%	15%
	11200 Regular Programs; Middle/Junior High	\$0	\$106,400	\$480,180	\$664,114	n/a	> 500%	38%
	11300 Regular Programs; High School	\$1,163,631	\$1,304,636	\$1,123,377	\$1,345,971	16%	3%	20%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$6,388	\$11,641	n/a	n/a	82%
	11410 Vocational Education; Agriculture A	\$19,983	\$0	\$0	\$0	-100%	n/a	n/a
	11450 Vocational Education; Consumer and Homemaking	\$43,765	\$55,623	\$59,280	\$70,846	62%	27%	20%
	11470 Vocational Education; Business Education	\$49,460	\$56,583	\$61,541	\$67,864	37%	20%	10%
	11520 Vocational Education; Area School Participation	\$1,026	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$0	\$24,497	\$35,173	\$29,956	n/a	22%	-15%
	12900 Other Special Programs	\$0	\$37,265	\$49,251	\$22,977	n/a	-38%	-53%
	14300 Summer School Programs; High School	\$8,612	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$3,865	\$131	\$18,027	\$911	-76%	> 500%	-95%
	16200 Preventive Remediation	\$2,139	\$38,800	\$9,560	\$35,904	> 500%	-7%	276%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$6,952	\$0	\$0	\$0	-100%	n/a	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$2,300	\$92,185	\$109,252	\$118,268	> 500%	28%	8%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$138,784	\$259,425	\$340,222	\$240,430	73%	-7%	-29%
	17900 Payments to Other Governmental Units Within State; Other	\$1,091	\$0	\$0	\$0	-100%	n/a	n/a
	22220 Library/Media Services; School Library	\$69,539	\$112,038	\$108,474	\$116,660	68%	4%	8%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$16,004	\$47,653	\$0	\$0	-100%	-100%	n/a
	22290 Library/Media Services; Other Educational Media Services	\$640	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$246,639	\$348,789	\$334,562	\$380,557	54%	9%	14%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$105,398	\$0	\$0	\$0	-100%	n/a	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$195,360	\$173,097	\$177,285	n/a	-9%	2%
	26497 2007 Account Code - Teachers Retirement Fund	\$128,252	\$209,482	\$208,156	\$105,359	-18%	-50%	-49%
Student Academic Achievement Total		\$3,578,947	\$4,539,317	\$4,576,129	\$5,101,071	43%	12%	11%
Student Instructional Support								
	21210 Guidance Services; Service Area Direction	\$99,526	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$0	\$103,783	\$111,483	\$129,438	n/a	25%	16%
	21230 Guidance Services; Appraisal Services	\$3,294	\$0	\$0	\$0	-100%	n/a	n/a
	21290 Guidance Services; Other Guidance Services	\$0	\$8,183	\$6,784	\$12,101	n/a	48%	78%
	21340 Health Services; Nurse Services	\$25,479	\$31,939	\$32,235	\$42,121	65%	32%	31%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$29,063	\$23,549	\$43,752	n/a	51%	86%
	22130 Improvement of Instruction; Instructional Staff Training	\$242	\$12,450	\$4,262	\$280	16%	-98%	-93%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$120	\$0	n/a	n/a	-100%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$58,284	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$16,525	\$10,250	\$24,300	\$19,004	15%	85%	-22%
	23190 Board of Education; Other Governing Body Services	\$8,530	\$7,706	\$3,684	\$9,303	9%	21%	153%
	23210 Executive Administration; Office of The Superintendent	\$115,910	\$150,612	\$157,912	\$199,270	72%	32%	26%
	23220 Executive Administration; Community Relations	\$0	\$12,401	\$11,684	\$11,836	n/a	-5%	1%
Student Instructional Support Total		\$269,505	\$366,388	\$376,013	\$525,387	95%	43%	40%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$31,170	\$26,324	\$23,395	\$21,594	-31%	-18%	-8%
	23160 Board of Education; Promotion Expenses	\$3,214	\$3,331	\$2,409	\$3,165	-2%	-5%	31%
	25110 Fiscal Services; Office of The Business Manager	\$36,867	\$0	\$0	\$0	-100%	n/a	n/a
	25120 Fiscal Services; Service Area Direction	\$0	\$54,816	\$55,570	\$69,483	n/a	27%	25%
	25130 Fiscal Services; Budgeting	\$2,389	\$10,998	\$12,223	\$12,894	440%	17%	5%
	25160 Fiscal Services; Financial Accounting	\$773	\$820	\$300	\$875	13%	7%	192%
	25170 Fiscal Services; Internal Auditing	\$10,013	\$0	\$0	\$0	-100%	n/a	n/a
	25180 Fiscal Services; Property Accounting	\$0	\$0	\$6,930	\$770	n/a	n/a	-89%

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	25191 Other Fiscal Services; Refund of Revenue	\$2,943	\$0	\$0	\$0	-100%	n/a	n/a
	25192 Other Fiscal Services; Petty Cash	\$2,180	\$3,545	\$3,101	\$2,280	5%	-36%	-26%
	25193 Other Fiscal Services; Printed Forms	\$23	\$1,263	\$30	\$1,057	> 500%	-16%	> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$78	\$794	\$868	\$860	> 500%	8%	-1%
	25199 Other Fiscal Services; Other	\$60	\$0	\$0	\$0	-100%	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$1,771	\$0	\$0	\$0	-100%	n/a	n/a
	25920 Ditch Assessments	\$272	\$222	\$0	\$490	81%	121%	n/a
	25950 Other Assessments	\$4,884	\$0	\$0	\$0	-100%	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$29,980	\$43,864	\$45,797	\$56,616	89%	29%	24%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$447,437	\$815,056	\$761,973	\$831,903	86%	2%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$6,414	\$2,113	\$2,414	\$4,256	-34%	101%	76%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$34,243	\$70,974	\$91,079	\$46,266	35%	-35%	-49%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$376	\$214	\$578	\$205	-46%	-4%	-65%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$40	\$0	\$0	n/a	-100%	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$29,614	\$63,706	\$51,833	\$65,386	121%	3%	26%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$7,295	\$100	n/a	n/a	-99%
	27010 Student Transportation; Service Area Direction	\$75	\$27,645	\$26,817	\$31,323	> 500%	13%	17%
	27100 Student Transportation; Vehicle Operation	\$43,710	\$164,798	\$189,795	\$233,570	434%	42%	23%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$890	n/a	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$7,269	\$71,887	\$80,688	\$117,923	> 500%	64%	46%
	27400 Student Transportation; Purchase of School Buses	\$0	\$168,625	\$56,845	\$107,236	n/a	-36%	89%
	27500 Student Transportation; Insurance on Buses	\$4,171	\$8,797	\$12,808	\$13,358	220%	52%	4%
	27700 Student Transportation; Contracted Transportation Services	\$139,284	\$84,917	\$69,380	\$0	-100%	-100%	-100%
	27900 Student Transportation; Other Student Transportation Services	\$8,479	\$1,690	\$1,604	\$381	-96%	-77%	-76%
	27910 Student Transportation; Bus Driver Training	\$709	\$1,414	\$1,144	\$2,203	211%	56%	93%
	31100 Food Services Operations; Service Area Direction	\$77,271	\$116,503	\$117,014	\$75,160	-3%	-35%	-36%
	31200 Food Services Operations; Food Preparation and Dispensing	\$0	\$0	\$0	\$73,031	n/a	n/a	n/a
	31400 Food Services Operations; Food Purchases	\$86,752	\$167,368	\$183,060	\$192,956	122%	15%	5%
	31900 Other Food Services	\$476	\$0	\$114	\$3,119	> 500%	n/a	> 500%
	33400 Athletic Coaches	\$27,112	\$103,657	\$109,441	\$98,941	265%	-5%	-10%
	33500 Welfare Activities Services	\$0	\$418	\$83	\$342	n/a	-18%	311%
	33990 Other Community Services; Other	\$633	\$6,893	\$413	\$0	-100%	-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$152,380	\$282,222	\$283,516	\$293,184	92%	4%	3%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$7,495	\$45,153	\$81,383	\$109,906	> 500%	143%	35%
Overhead and Operational Total		\$1,200,516	\$2,350,064	\$2,279,900	\$2,471,723	106%	5%	8%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$23,683	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$4,629,017	\$1,126,886	\$305,150	n/a	-93%	-73%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$147,648	\$49,274	\$82,525	n/a	-44%	67%
	45100 Building Acquisition, Construction and Improvements	\$2,507	\$1,416,918	\$182,194	\$192,116	> 500%	-86%	5%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$16,036	\$0	\$0	n/a	-100%	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,459	\$48,400	\$0	\$0	-100%	-100%	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$169,219	\$19,443	\$15,455	\$56,782	-66%	192%	267%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$25,000	n/a	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$38,311	n/a	n/a	n/a
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$105,554	\$129,206	\$63,852	n/a	-40%	-51%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$329,978	\$870,638	\$876,244	\$618,500	87%	-29%	-29%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$258,000	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$694,000	\$707,521	\$1,081,876	\$1,186,581	71%	68%	10%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$464,194	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$351,632	n/a	n/a	n/a
Nonoperational Total		\$1,221,845	\$7,961,173	\$3,461,136	\$3,642,642	198%	-54%	5%

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prorated								
	26491 2007 Account Code - PERF	\$46,004	\$74,595	\$76,836	\$35,316	-23%	-53%	-54%
	26492 2007 Account Code - Social Security	\$270,277	\$351,553	\$352,596	\$175,405	-35%	-50%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$16,091	\$25,669	\$38,290	\$12,986	-19%	-49%	-66%
	26494 2007 Account Code - Group Insurance	\$398,039	\$851,465	\$779,921	\$348,567	-12%	-59%	-55%
	26496 2007 Account Code - Unemployment Compensation	\$708	\$49	\$5,874	\$3,896	450%	> 500%	-34%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$96,706	\$54,564	\$30,230	n/a	-69%	-45%
prorated Total		\$731,119	\$1,400,036	\$1,308,083	\$606,401	-17%	-57%	-54%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$4,168,891	\$5,621,494	\$5,581,713	\$5,572,207	34%	-1%	0%
Student Instructional Support	\$317,538	\$446,323	\$457,253	\$562,979	77%	26%	23%
Overhead and Operational	\$1,293,658	\$2,587,988	\$2,501,159	\$2,569,396	99%	-1%	3%
Nonoperational	\$1,221,845	\$7,961,173	\$3,461,136	\$3,642,642	198%	-54%	5%
Grand Total	\$7,001,932	\$16,616,977	\$12,001,260	\$12,347,225	76%	-26%	3%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
59.5%	33.8%	46.5%	45.1%
4.5%	2.7%	3.8%	4.6%
18.5%	15.6%	20.8%	20.8%
17.5%	47.9%	28.8%	29.5%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	64.1%	36.5%	50.3%	49.7%